

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4600. ISSUANCE AND CONTENTS OF A NOTICE OF VIOLATION OR WARNING NOTICE.

Reference: Sections 22974.7, 22978.7, 22979.7, Business and Professions Code.

The Investigations Division shall forward a copy of a citation issued to a licensee or unlicensed person to the Excise Taxes Division, which shall prepare and mail a Notice of Violation or Warning Notice to the cited licensee or unlicensed person.

History: Adopted December 12, 2006, effective April 21, 2007.